



Form 20A
Beneficiary's Claim for Exemptions
Applicable to Fiduciary Income

1999

Massachusetts
Department of
Revenue

Name of beneficiary _____ Social Security number _____

Address _____

Beneficiary, under the _____ of _____ Name of fiduciary _____

A. Has (or will) any other fiduciary filed a return for a taxable year beginning in 1999 that reported income paid or credited to you? ☐ yes ☐ no.

Name(s) under which these returns were filed: _____

B. Enter your exemptions being claimed against your individual income and against your share as a beneficiary of income before exemptions as reported to you by all fiduciaries. Exemptions must be applied to reduce the total of each type of income in the order listed.

	a. Form 1 or 1-NR/PY	b. All other fiduciaries	c. This fiduciary	d. Total columns a, b & c	e. Total columns a, b & c
1 Total exemptions* claimed on Form 1 1					
2 5.95% income before exemptions 2					
3 Exemption claimed on 5.95% income 3					
4 Exemption available for interest & dividends. Subtract col. d, line 2 from line 1. If line 2 is larger, enter "0" 4					
5 Interest and dividends before exemption 5					
6 Exemption claimed on interest and dividends 6					
7 Exemption available for 12% gains. Subtract col. d, line 5 from line 4. If line 5 is larger, enter "0". 7					
8 12% gains before exemption 8					
9 Exemption claimed on 12% gains 9					
10 Exemption available for 5% income. Subtract col. d, line 8 from line 7. If line 8 is larger, enter "0". 10					
11 5% income before exemption** 11					
12 Exemption claimed on 5% income** 12					
13 Exemption available for 5% income.*** Subtract col. d, line 11 from line 10. If line 11 is larger, enter "0" 13					
14 5% income before exemption*** 14					
15 Exemption claimed on 5% income*** 15					
16 Exemption available for 4% income. Subtract col. d, line 14 from line 13. If line 14 is larger, enter "0". . . 16					
17 4% income before exemption** 17					
18 Exemption claimed on 4% income** 18					
19 Exemption available for 4% income.*** Subtract col. d, line 17 from line 16. If line 17 is larger, enter "0" 19					
20 4% income before exemption*** 20					
21 Exemption claimed on 4% income*** 21					
22 Exemption available for 3% income. Subtract col. d, line 20 from line 19. If line 20 is larger, enter "0". . . 22					
23 3% income before exemption** 23					
24 Exemption claimed on 3% income** 24					
25 Exemption available for 3% income.*** Subtract col. d, line 23 from line 22. If line 23 is larger, enter "0" 25					
26 3% income before exemption*** 26					
27 Exemption claimed on 3% income*** 27					
28 Exemption available for 2% income. Subtract col. d, line 26 from line 25. If line 26 is larger, enter "0". . . 28					
29 2% income before exemption** 29					
30 Exemption claimed on 2% income** 30					
31 Exemption available for 2% income.*** Subtract col. d, line 29 from line 28. If line 29 is larger, enter "0" 31					
32 2% income before exemption*** 32					
33 Exemption claimed on 2% income*** 33					
34 Unused exemptions. Subtract column d, line 32 total from line 31. If line 32 is larger, enter "0". 34					
35 Total exemptions used. Add column e, lines 3, 6, 9, 12, 15, 18, 21, 24, 27, 30 and 33 35					

*If your taxable year was less than 12 months, your total exemptions are limited to the proportion that the number of days in your taxable year bears to 365.

**Long-term capital gains not including common trust fund gains.

***Long-term common trust fund capital gains.

Beneficiary's Declaration

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge.

Signature _____ Signature of spouse _____ Date _____